



# Notice

## Sales Tax Request For Refund - Canadian Resident

*Cory Fong*  
Tax Commissioner

December 5, 2008

In recent months, the Tax Department has received a considerable number of sales tax refund requests from Canadian residents. Due to the significant rise in the volume of refund requests, we ask that you please allow six to eight months for processing. This includes the time from when you mailed your refund request to the Tax Department until the refund is processed. Currently, the Tax Department is processing claims received in June 2008.

In addition to the processing delay caused by the significant increase in the refund requests, applications that are incomplete, hard-to-read, or used incorrectly further delay the processing. There are certain items that are commonly overlooked by the applicant. Before you send your request to the Tax Department please take a moment to check your entries.

- If possible, **please type** your entries. The application is fillable on our web site so that you can easily type your entries using a computer.
- If you hand write your entries, **please print** so that your entries are clear and easily read. Hard-to-read hand written entries will delay the processing of your refund.

### **Be sure your refund request includes:**

1. Your name and the name of any family member included on the same refund request.
2. Your Social Insurance Number.
3. Your signature.
4. Your complete mailing address.

### **Other items to double-check include:**

1. Be sure your receipts total at least \$25 of taxable purchases.
2. Receipts for lodging or meals consumed in North Dakota are not eligible for refund.
3. Provide proof of export from North Dakota on purchases of ATV or Watercraft.
4. Your total sales tax refund request must exceed \$15 per calendar year.

**Please note:** Businesses are not eligible for a refund of North Dakota sales tax.

### **For assistance:**

E-mail: [taxregistration@nd.gov](mailto:taxregistration@nd.gov)  
Phone: 701.328.1241  
Web site: [www.nd.gov/tax](http://www.nd.gov/tax)  
Address: Office of State Tax Commissioner  
PO Box 5527  
Bismarck, ND 58506-5527

**North Dakota Office of State Tax Commissioner**